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What We Owe.

From a Lawyer's Standpoint.

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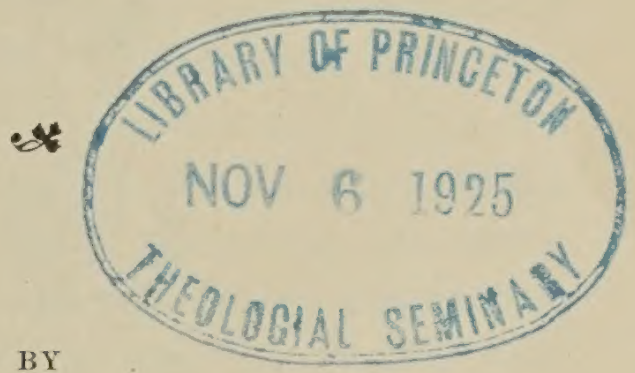

BY

J. P. HOBSON.

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WHAT WE OWE.

In our business dealings we are at no loss to discover what we owe. We owe the fair market price to the butcher for his meat, or to the baker for his bread, and so for the other things we buy. But when we come to pay the Lord, there is no recognized rule. Every member of the church feels that he ought to bear his part of the expense, but this is a very uncertain standard. For there is no way to ascertain what that part is, and besides, if some pay less than they ought, others are inclined to pay on the same scale, and so the fault of some becomes the excuse of all for not doing their duty. Just what he ought to pay is often a very embarrassing question to the Christian earnestly striving to do his duty. His debts are pressing, and he doubts if it is just to his creditors to *give* anything to the church until he pays what he *owes;* or his family is large, or needs to be educated, or his girls must be

dressed so as to appear well, and he can give but little, for charity begins at home; or his income is so small that when house rent and the necessaries of life are paid for nothing is left, and it is only by the closest economy that he can keep the wolf from the door. Some, whose incomes are larger, do not wish to appear lavish, or ostentatious; others, who pride themselves on owing no man anything, and on paying as they go, desire to pay promptly their part, neither more nor less, unwilling to have their neighbors pay anything for them, or to pay anything for their neighbors. Many zealously hunt the smallest coin current, and feel the giving of anything more, while others in no better circumstances doubt if they have done their duty when they give five times as much. Not a few in all our churches give little or nothing, and often persons think they are liberal when their gifts are less than a hundredth part of their increase. That there ought to be a standard to guide all classes in this matter cannot be doubted. It would relieve Christians of the embarrassment so often felt and, if uniformly followed, would secure equality among the contributors, and give new

life and vigor to the Master's work in all its branches.

The church brings to its people benefits as substantial as the teacher, the lawyer, or the physician. But no one of these would think of serving his neighbors upon an agreement that each of them would do his part towards paying him, each man's part to be fixed by the man himself, and to be given *after* meeting his other necessities. It is a great wrong to the church to say that we *give* what we contribute to it. We do not *give* the teacher, or the lawyer, or the physician, what we pay him for his services, and shall we say that the church stands lower than any of these, and make the Lamb's Bride a perpetual mendicant! No man is a fair judge in his own case, and none of us would be willing to allow others to decide entirely for themselves what they owe us. No business man could live a year dealing with his customers on this basis. Covetousness is the besetting sin of fallen humanity. From covetousness Balaam was known as the troubler of Israel, Achan was stoned until he died, Saul lost the kingdom, and Gehazi became a leper. By covetousness Judas betrayed his

Master, Ananias and Sapphira died at the apostles' feet, and Demas, deserting them, went back to the world. Through covetousness came the first great schism in the Christian church, by it the Roman See lost the scepter of the world, and with it all of us wage a constant contention. Daily thousands of men sell their souls for gain. It would, therefore, be strange, indeed, if he who knows so well the weakness of the human heart, and who taught us to pray, "Lead us not into temptation," had placed us without some standard to guide us, in a position where we would be so apt to be warped from the path of duty by the suggestions of affection, prejudice, or cupidity.

Is there, then, in the Bible any standard by which all Christians may be guided?

Under the Old Testament dispensation, the tithe was given to the Lord:

"And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S; it is holy unto the LORD. And if a man will at all redeem aught of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever pass-

eth under the rod, the tenth shall be holy unto the LORD."—(Lev. xxvii. 30-32.)

There is in the New Testament no express absolution of this rule, and it is still in force, unless it ceased to be obligatory on Christians upon the fulfilment of the Levitical law. Whether or not it passed away with the Levitical law, we must decide by the same rules that we decide similar questions. If the tithe is in force, every Christian owes the Lord one-tenth of his increase or income, and when he pays this he simply pays his debt. To determine whether or not the rule is in force under the Christian dispensation, a fair criterion will be to apply to the solution of the question those rules of law universally adopted in the civil courts to determine whether a certain law has been repealed or is still in force. Our homes, our liberty, and our lives, are secured to us by the rules of law. They are the growth of centuries of the best human thought and have long been found just and reasonable in application to every-day life. In deciding what we owe the Master we should at least not fall below those rules which the experience of ages has confirmed as wise, and which are of

universal acceptance by the civil courts in determining what we owe our fellow-men.

Among the accepted canons on this subject, which may be found in any law text-book, are the following:

1. *A temporary statute, expiring by its own limitation, leaves the law as it found it.*

2. *Repeal by implication is not favored, and is never allowed, unless the repugnance between the new provision and the old is plain, and the two provisions are irreconcilable.*

3. *The whole statute must be read together, and the real intention of the law-giver must prevail.*

Let us apply these rules to the tithe, and see whether or not, tested by this standard, it is in force.

1. *A temporary statute, expiring by its own limitation, leaves the law as it found it.*

Statutes are frequently passed, and provide that they shall be in effect until a certain time, or the happening of a certain event. Thus we had a stay law during the civil war forbidding suits to be brought; and by another law land was allowed to be taken up by settlers before certain dates. After the time specified

by these statutes had passed they were no longer in force, and the pre-existing law was in force as though they had never been enacted.

The Levitical law was to be in force till Shiloh came. He fulfilled the law, and after he came it was at an end, leaving the law of God to man as it found it. If the tithe, therefore, was the law before Moses, the fact that it was incorporated in the Levitical law, and that this law has expired, would not abrogate the tithe, but the expiring of this law would leave it as obligatory as it was before the latter was promulgated at Sinai. Thus the Ten Commandments, though incorporated in the canon of Moses, did not expire with it, but are still in force, being the law of God to his people always.

Was the tithe instituted by the Levitical law, or was it at that time established and well understood, and merely included in it, like the Ten Commandments?

The Bible does not contain a statement of the law of God that was revealed to the patriarchs; we learn this only from allusions in the narrative, or from the form of the subsequent revelation, or other circumstances.

Thus we know that the Sabbath was commanded, from God's resting on that day, from the form of the Fourth commandment, "Remember the Sabbath day to keep it holy," and from the fact that man needed the Sabbath then no less than afterwards. In the same way we know the tithe was not new in the time of Moses. Of Cain and Abel we read:

"And in process of time it came to pass, that Cain brought of the fruit of the ground an offering unto the LORD. And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the LORD had respect unto Abel and to his offering: but unto Cain and to his offering he had no respect."—(Gen. iv. 3, 4.)

Observe the difference. "And Abel brought of the firstlings of his flock, and of the fat thereof;" but "Cain brought of the fruit of the ground,"—not of the first fruits, but of the fruits—such as remained, no doubt, after supplying the needs of his family. Cain believed, perhaps, that charity began at home. In bringing of the firstlings of the flock to the Lord, Abel carried out the principle of the tithe, that God is not to be postponed till

other wants are satisfied, but is to be honored with the first of the increase.—(Prov. iii. 9.)

When Melchizedek, "the priest of the most high God," met Abraham, "he gave him tithes of all" (Gen. xiv. 20); and when Abraham's grandson, Jacob, was a fugitive from his home, God appeared to him at Bethel:

"And Jacob vowed a vow, saying, If God will be with me and will keep me in this way that I go, and will give me bread to eat and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God; and this stone which I have set for a pillar shall be God's house; and of all that thou shalt give me I will surely give the tenth unto thee."—(Gen. xxviii. 20-22.)

It is inconceivable that this penniless wanderer, in the awful presence of God, should have thought to vow a tenth to the Lord unless the tithe was familiar to him, and it must be that Jacob made this vow because in the home of his grandfather Abraham and his father Isaac the tithe was practiced; and as they habitually set apart a tenth of the increase to the Lord, when God appeared to him and covenanted to verify in his seed the prom-

ises to Abraham and Isaac, and to make his seed, not Esau's, the chosen people, his mind instinctively turned to this custom of theirs, and he vowed to the Lord the same part of his increase that they were accustomed to give. And when Moses comes to speak of the tithe to Jacob's descendants he does not speak of it as something new, but as something familiar and well understood. He says simply, "The tenth *is* holy unto the LORD," not shall be; and no reason is given. The whole context shows that it was a matter regarded as so familiar as to need no explanation. There is nothing in the narrative to indicate that the tithe was new in the time of Abraham and Jacob. As man's moral nature has never changed, God's moral law has always been the same. Man's first duty has ever been to glorify his Creator and the worship of God with his substance was at all times an essential part of this duty. It is also a special means of grace, and in the absence of evidence to the contrary, it cannot be presumed the patriarchs were without it. The common idea that the tithe was instituted for the benefit of the priesthood, and hence passed away with it, is a mistake. The tithe

was required of all at Sinai, B. C. 1491 (Lev. xxvii.), and it was assigned to the Levites in lieu of a portion in the promised land twenty years later, B. C. 1471 (Num. xviii.) The priests were also required to tithe.

"And the LORD spake unto Moses, saying, Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up a heave offering of it for the LORD, even a tenth part of the tithe."—(Num. xviii. 25, 26.)

In the East the family relation is carried to great length, and the customs of the ancestor who originated that family or tribe are carefully preserved. If we knew only that Abraham and Jacob tithed, there would be a presumption that the custom continued with their descendants, if the reason for it still existed; and when in addition to this we find a lawgiver enjoining its observance without explanation, and see it in use by all without objection from any one, the presumption becomes so conclusive as to dispel all reasonable doubt. Consider what opposition would be raised now if a law was made requiring all to tithe. These

Jews were a stiff-necked people, ready always to rebel against Moses, and it is past belief that there would have been no complaint of the tithe if it had been then new to them. Besides, among ancient nations we find in the very infancy of the race a tenth set apart to sacred uses. In his report on the tithe to Charleston Presbytery, in 1889, Rev. G. A. Blackburn quotes, among many other authorities on this point, the following:

"Almost all nations of the earth have agreed in giving a tenth part of their property to be employed in religious uses."—(Clarke.)

"The most barbarous nations, the heathen, Greeks and Romans, out of a principle of religion common to all men, often dedicated their tithes to their gods. Some made it a standing obligation, others practiced it on particular occasions, or by the impulse of a transient devotion. The Arabian merchants, who traded in spices, durst not sell any till they had paid the tithe to their god, Sabis. (Plin. lib. 12 cap. 14.) The Persians were very exact in offering to their gods the tithe of the spoils they had taken from their enemies. (Xenoph. Cyropæd. lib. 4, 5, 7.) The Scythians them-

selves sent their tithes to Apollo. (Solin. cap. 27.) The Carthaginians were used to send to Tyre, of which they were a colony, the tithe of their profits (Mela. lib. 2, cap. 5), and they sent to Hercules Tyrius the tenth of the spoils they took in Sicily. (Diodor. lib. 20, Justin lib. 18.) The ship that brought the usual tithe of the Carthaginians to Tyre happened to arrive there a little before Alexander began the siege of that city. (Q. Curt. lib. 4, cap. 2.) When Pisistratus wrote to Solon to persuade him to return to Athens, he told him that every one there paid the tithe of his goods for the offering of sacrifices to the gods. (Laert. lib. 1.) The Pelasgians that were settled in Italy received a command from the oracle to send their tithes to Apollo of Delphos. (Dyonys. Halicar.) Plutarch, in more places than one, mentions a custom of the Romans of offering to Hercules the tithe of what they took from their enemies."—(Calmet's Dictionary.)

"We have seen express testimony of the Romans paying tithes of their whole estate; of the Lydians giving tithes of all; of the Carthaginians sending tithes of all their pro-

fits to Tyre. We have had particular instances of the tithe, of tithes of fruits, which Reccaranus taught the men of Italy to offer to the gods; of tithes of corn dedicated to Apollo at Delos, the Palasgians' tithe of all that should increase, as also tithe of mines paid yearly, and tithes of merchandise, both among Greeks and Romans; tithes of frankincense and cinnamon, among the Arabians and Ethiopians, which sufficiently prove tithes were paid of all ordinary profits. . . . And doubtless it was a very ancient and known custom in those parts of the world, because, when Cyrus had conquered Crœsus and was about to spoil Sardis, Crœsus, desirous to save the goods of the citizens, admonished Cyrus that if he would publish among his soldiers, and put them in mind that the tithe of the city must necessarily be given to Jupiter, they would not dare to touch anything, no, not in the heat of victory; and Crœsus hoped, being thus put off at present, the citizens might give liberal gifts to the soldiers in cool blood. . . . And surely, tithing must be very ancient in Greece, since Mars himself is recorded to have dedicated his tithe to one of the Genii that first taught him to be a soldier."—(Comber.)

In the light of the facts it cannot be concluded that the tithe originated with the Jews. It was a venerable custom among the Greeks B. C., 1500, and among the Romans B. C., 1200. Traces of it as something old and well understood appear in the earliest historic times among nations having little or no intercourse with the Jews or each other. To suppose that so many people accidentally all hit on the tenth, is out of the question, and the only reasonable conclusion is that they all got it like the altar, and sacrifices for sin, from a common source; that it was a part of God's moral law originally revealed to man, and as such was obeyed by Abraham and afterwards incorporated by Moses in the Levitical Code.

2. *Repeal by implication is not favored, and is never allowed unless the repugnance between the new provision and the old is plain, and the two provisions are irreconcilable.*

This conservative rule is based upon the presumption that when the legislative will has been expressed it continues unchanged, and if a change is intended, it will be clearly signified. Thus, in a reported case, an act was

passed exempting from taxation the property of a railroad until completed, and another act was passed several years later, before the railroad was completed, requiring all property of railroads to be taxed. It was held that the second act did not repeal the first; that the two acts were not irreconcilable, but that this railroad's property was exempt from taxation until it was completed, and taxable afterwards.

Under this rule it is not necessary that the tithe should be commanded in the New Testament, for it remains in force under the Old Testament, unless there is some provision in the New plainly repugnant to it. Let us then examine the New Testament, applying this rule, and see if there is anything in it irreconcilable with the continuance of the tithe.

The tithe is named but three times in the New Testament. Our Lord, in speaking of it, said: *"But woe unto you Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone."*—(Luke xi. 42.)

The same saying is recorded by Matthew (Matt. xxiii. 23). In the epistle to the He-

brews Paul says, "And here men that die receive tithes; but there he receiveth them of whom it is witnessed that he liveth."—(Heb. vii. 8.)

There is certainly nothing in these passages to show an intention to abolish the tithe; on the contrary, they recognize it as in force, especially the passage from Hebrews, written to Christians many years after the new dispensation. For the matter is argued at length, and Melchizedek, in receiving tithes from Abraham, is shown to be a type of Christ, or, as some think, Christ himself (see Hebrews, chapter VII.). There are several other passages which seem to refer to the tithe.

Our Lord, when he sent out his disciples to preach, said to them:

"Provide neither gold nor silver, nor brass in your purses . . . for the workman is worthy of his meat."—(Matt. x. 9, 10.)

Or, as Luke puts it:

"For the laborer is worthy of his hire. Go not from house to house."—(Luke x. 7.)

And in discussing the matter of ministerial support, Paul first shows that ministers of the gospel should not be expected to sup-

port themselves, and quotes from the Mosaic law to sustain this position. He then refers to the priests under that law being supported by the tithes, and adds that the Lord has ordained that his ministers are to be thus supported. He says:

"Who goeth a warfare any time at his own charges? Who planteth a vineyard and eateth not of the fruit thereof? or who feedeth a flock and eateth not of the milk of the flock? Say I these things as a man or saith not the law the same also? For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God care for oxen? or saith he it altogether for our sakes? . . . . If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things? . . . . Do ye not know that they which minister about holy things live of the things of the temple, and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel."—(1 Cor. ix. 7-14.)

Mark, these are not the words of Peter, or some judaizing teacher, but of the great Apos-

tle to the Gentiles to the church in a Gentile city. He must refer to the tithe because they who ministered about holy things were supported under the law from the tithe, and it would be impossible that they who preach the gospel should *even so* live of the gospel if the tithe was abolished. In the original Greek the word translated *even so* means literally *in the same way.* The priests under the law had a certain support, the tithes, and in addition to this an uncertain income from the free will offerings dependent on the people's pleasure. As this law had passed away, our Lord ordained that his priests or ministers should not go from house to house, or be dependent on mere gifts, but should have certain support from the tithe *in the same way* as the priests under the law, and that in addition to this every man should make such free will offerings as he pleased for the support of the gospel.

A little further on, in the same epistle, the apostle says:

"Upon the first day of the week let every one of you lay by him in store as God hath prospered him, that there be no gatherings when I come."—(1 cor. xvi. 2.)

To tithe is to lay by in store as God hath prospered us, and as he alludes to no change in the amount or proportion to be laid by, it is reasonable he contemplated that they should at least lay by no less than the customary portion of a tenth, for he and many to whom he wrote had been accustomed all their lives to tithe, and if a change was intended, in discussing the matter just before he would have said so. He evidently did not mean to limit them to a tenth, but when he had just enjoined on them, "Whatsoever ye do, do all to the glory of God" (1 Cor. x. 31), it could not occur to him that they would fall short of the absolute requirements of the sacred law.

Under the Old Testament the people gave to the Lord, not only the tithe, but in addition to this the free will offering. (Deut. xvi. 10.) The free will offering was by the early Christians carried to great length. Their idea was not a tenth only for Christ, but all for him; they sold their possessions and had all things in common rejoicing in the grace of God which had made them free in Christ Jesus. (Acts iv. 34, 35.) This expansion of the free will offering did not abolish the tithe; it was

only an enlargement of it, by reason of the earnest devotion of the early church. But in consequence of this the tithe has of late been lost sight of, and everything given to the Lord is regarded as a free will offering, although the tithe which is the Lord's is far from paid. The Christian is not limited to the tithe; he may give as much as he may feel able by way of free will offering, but under no circumstances can he afford to give less than the tenth.

If there is a legal presumption that the will of a human legislature remains unchanged, how much stronger is the argument for the word of him who is from everlasting to everlasting, and who changes not. There is but one church of the living God, the same before Christ as now. Abel and Abraham were saved by the same Saviour that we trust in. The stream of God's grace widens as it flows down from Eden, but it has never changed its course, and there is no uncertainty in its flow. The Old Testament is not one revelation and the New Testament another, but the two together are the word of God. One supplements, completes the other. There is no change of pur-

pose from the promise in Eden, that the seed of the woman should bruise the serpent's head (Genesis iii. 17), to the final invitation of Revelation, "And whosoever will, let him take the water of life freely" (Rev. xxii. 17). All the Old Testament, with its types and sacrifices, points to the Lamb of God that should restore man to his high estate lost by the fall, and the New Testament simply reveals the highway of salvation which Isaiah foresaw. (Isaiah xxxv. 8.) A distinction must be made between the Levitical or Ceremonial law and the moral law that underlay it. The one has been fulfilled and has passed away, but the other governing man's duty to his Creator is unchanged; and to guard against the tendency so natural among Christians to magnify the New Testament above the Old or to regard the requirements of the Old Testament as no longer in force, our Saviour said:

"Think not that I am come to destroy the law or the prophets. I am not come to destroy but to fulfil. For verily I say unto you, till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled. Whoso therefore shall break one of

these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven."—(Matt. v. 17-19.)

There was no need to enjoin the tithe on the early Christians, for, like the Sabbath, it was well understood, and it was only on the new or disputed points that the apostles wrote. There is very little in the New Testament about the Sabbath, and it cannot be sustained as a Christian institution without the Old Testament, for there is in the New Testament no commandment forbidding secular labor on Sunday, or directing how the day is to be observed. All this is from the Old Testament. The tithe and the Sabbath go hand in hand together; one-tenth of the increase and one day in seven are the Lord's. The New Testament authority for the tithe is stronger than that for the Sabbath; and the arguments by which the Sabbath is sustained apply with equal force to the tithe. That the early church practiced the tithe cannot be doubted.

"The Apostolic Canons, the Apostolical Constitution, St. Cyprian on the Unity of the

Church, and the works of St. Ambrose, St. Chrysostom, St. Augustine, and the other fathers of both divisions of the church abound with allusions to it."—(*Chamber's Encyclopedia,* title, "Tithe.")

"It is generally agreed by learned men that the ancients accounted tithes to be due by divine right. Bellarmin, indeed, and Rivet, and Mr. Selden, place them upon another foot; but our learned Bishop Andrews and Bishop Carleton, who wrote before Mr. Selden, and Bishop Mantague and Tillesly, who wrote in answer to him (not to mention many others who have written since), have clearly proved that the ancients believed the law about tithes not to be merely a ceremonial or political command, but of moral and perpetual obligation."—(Bingham.)

"So liberal, in the beginning of Christianity, was the devotion of the believers that their bounty to the evangelical priesthood far exceeded what the tenth could have been."—(Selden.)

"This is the unanimous judgment of the fathers, and the voice of the church uncontradicted for more than a thousand years."—(Dr. Miller.)

Innumerable quotations might be made from the early fathers, but only a few can be given.

"That instead of thou shalt not commit adultery, Christ says, Thou shalt not lust after any; instead of thou shalt not kill, thou shalt not be angry; instead of thou shalt pay tithes, sell all and give to the poor, which are not dissolving of the law, but enlarging it."—(Irenæus.)

"The number ten is venerable also in the New Testament . . . and because one Christ is the author, fountain, and original of all, therefore the people offer tithes to the ministers and priests. . . . And that we may be further taught by God's own words that these things are to be observed according to the letter, let us further note, the Lord saith in the gospel, Woe to you Scribes, Pharisees, hypocrites, who give tithes of mint, anise and cinnamon, but omit the greater things of the law; ye hypocrites, these things ye ought to have done, and not to have left the other undone. Mind well how the word of the Lord would, by all means, have the greater things of the law done, but so as these things which are in-

tended to stand according to the letter, be not omitted."—(Origen.)

"God has reserved the tenth part to himself, and therefore it is not lawful for a man to retain what God has reserved for himself. To thee he has given nine parts, for himself he has reserved a tenth part."—(Ambrose.)

"O, what a shame is this! that what was no great matter among the Jews, should be pretended to be so among Christians; if it was a dangerous thing to fail of giving tithes then, to be sure it is more dangerous now."—(Chrysostom.)

"In harvest, we ought to think of giving, or rather restoring tithes to God, that gives all we have, with thanksgiving, for the Giver of all is pleased to require back a tenth from us, not for his profit, but ours; for thus he promiseth by his prophet, Malachi—Tithes are required as a debt, and he that will not give them, invades another's right."—(Augustine.)

"Christians are not only bound to give tithes and first-fruits, but to sell all; and if they will nŏt do that, at least they ought to follow the beginnings of the Jews, to give the poor their share, and to the priests and Levites the honor

due to them; he that doth not this, manifestly deceives and cheats God."—(Jerome.)

To sum up, we have a presumption, in the absence of evidence to the contrary, that the tithe continues under the new dispensation; as the worship of God with his substance is a duty of man no less now than before, and the burden is on those who maintain that it has been abolished to show it. Our Saviour did not abolish it, but said it should not be left undone, and the Apostle Paul recognized it as in force. The ancient church who, if it was abolished, certainly must have known it, practiced it and set apart a tenth of their increase to the Lord just as they set apart a seventh of their time, believing that there was the same necessity for system and regularity in worshipping God with their substance as at the stated services in person; and the early fathers all enjoined it, not as subject of doubt or argument, but as a matter of course.

3. *The whole statute must be read together, and the real intention of the law-giver must prevail.*

Under this rule the law is not to be determined from isolated sections of a collection,

but from the whole, construing one section with another, so as, if possible, to reconcile them together, and arrive at the real meaning of the law-maker. It is unfortunate that this rule has not been oftener applied in construing the Bible; for if the meaning of the Bible had been determined always, not from isolated verses, but from a careful consideration of the whole, and of the purpose in view, many of the quarrels that have rent the church would never have occurred.

Conceding the Bible to be a unit, composed of parts aptly fitted together, and each an integral part of the whole; and conceding that the relation of God's people to him in all ages has been the same, and that the church under the New Testament exists by the same faith that Abel died for, and by which Enoch walked with God (Heb. chap. XI.), we come to the question: Was it the intention of the law-giver that the tithe should cease with the old dispensation? There can be no question that the tithe was in force till the coming of Christ. If it ceased then, why? What reason was there for the tithe before that does not exist since?

We are taught that to whom much is given,

of him much will be required (Luke xii. 48). If Abraham, in the dim twilight of the gospel dawn, gave a tenth to the Lord, shall they for whom the Lord died, and who live in the full glory of Christian revelation, do less? Certainly if the poor Israelite, ignorant, oppressed by his conquerors, and having but a glimmering of the light, for centuries paid the Lord a tithe of all, we cannot properly pay less who are more blessed than the prophets, who desired to see the things we see and have not seen them. When Christ arose from the dead and manifested to his sorrowing disciples his glorious Messiahship, and the kingdom of God came with great power at Pentecost, is it possible that any of those converts who had given the tithe to the Lord all their lives could ever have thought of giving less when enjoying the full fruition of God's ancient promises to his people? Under the old dispensation there was no mission work for the church; there was no command to strive for the conversion of the Gentiles, and the tenth was used exclusively for the support of the temple. When Christ commissioned the church to "preach the gospel to all nations," a new work, requiring a great outlay, was intrusted to it.

"Whosoever shall call on the name of the Lord shall be saved. How, then, shall they call on him in whom they have not believed? And how shall they believe in him of whom they have not heard? And how shall they hear without a preacher? And how shall they preach, except they be sent?"—(Rom. x. 13-15.)

Considering the magnitude of the undertaking, the weakness of the church, and the importance of the work, can we conceive that Christ intended his followers to be less liberal than the Jews had been? The old dispensation was but the preparation for the new. The carrying of the gospel to the Gentiles is the great end or consummation of all Scripture. Even if we admit the object of the tithe was the support of the priesthood, can it be claimed that the type was of more importance in God's sight than the thing typified, or that God's people were expected to love him more, or bring him larger offering in the preparation, than in the final consummation of the gospel plan—the conversion of the world to Jesus Christ!

Take the map of the world, look at the vast

extent of heathendom, and see at the end of nearly nineteen centuries how much of the great work of carrying the gospel to all nations is yet unaccomplished. Look into the home field and see how many churches are vacant, how little the poor have the gospel preached unto them, and what great numbers in our own land never hear the word of God. Read any religious paper, or attend any church court, and hear the universal destitution. Our rapidly-growing cities teem with poor who are strangers to our churches. Irreligion has grown there until it is now seeking to lay its hand on the Christian Sabbath. In the South and West towns and cities are springing up everywhere, the population often increasing so rapidly as to sound like a romance. The continent will soon be redeemed from the wilderness and be thickly populated. To all these people the gospel must be preached, and in heathen lands doors are opening everywhere for the missionaries. The opportunities of Christianity are practically unlimited. The cry, "Come over into Macedonia and help us," is resounding in a countless chorus, and every day appear new fields white unto harvest.

Christianity in this life breaks the shackles of barbarism, emancipates woman, sanctifies marriage, builds homes, cares for the poor, makes asylums for the unfortunate, and causes peace on earth and good will to men. It brings eternal happiness after "life's fitful fever," and is the only means whereby men can be saved. God deemed it of such importance to the world that the Son of God became man, lived a life of humiliation, and died on the cross to bring it to us. God's dealings with the world, from creation until Christ, all point to it as their culmination.

When we consider these things can any one believe that Christians should bring to God a less offering than his servants were required to bring to him under the old dispensation? The question is not to be decided by this verse of Scripture or that, or from the silence of the New Testament at one point or another, or from any particular circumstance or saying of any of the Bible authors, but from the general purpose and plain intention of our heavenly Father as revealed in the whole Bible. When all other means of grace are infinitely increased, when a new and great responsibility

has been imposed, and when commensurate diligence and activity is enjoined so often in the New Testament, is it credible it was intended that in beneficence alone there should be a falling off, or that less should be paid than before!

The object of the tithe, under both dispensations, is the same—that we should worship God with our substance. God could in all times take care of his church without help from us if he so willed. The tithe is not for his benefit, but for ours. He would have us feel that we are his stewards (1 Peter iv. 10), that all we have comes from him; not that this is "great Babylon which I have builded by the might of my power." (Dan. iv. 30.) It applies to the clergy as well as the laity, and is an act of worship, a recognition of God in our every-day life. The more regularly it is done, the more do we think of God and his goodness to us, and the more we feel our dependence upon him. Like the daily prayers and the regular services of the sanctuary, it keeps our hearts from straying from God, and prevents our losing sight of him in the turmoil of every-day life. But for the tithe and the

daily offerings the Jewish nation would have forgotten God long before Judea became a Roman province; and if the church were independent of us so as to receive no offerings from us, it would be the greatest misfortune that could befall us.

It must be borne in mind that a legal tithe is not advocated. During the middle ages laws were enacted requiring the payment of the tithe; and the older English reports are full of cases decided in the courts for the recovery of the tithes. This degraded the tithe from an act of worship to a mere legal duty. We are not under the law, but under grace; the tithe we owe the Master is his, not ours; but its payment is an act of love on our part, a privilege rich in blessings. The tithe is simply a measure he has given us in his word to let us know what our duty is, that we may know the minimum of what we ought to do. If in recognition of special blessings of God we would give something to him, we can make such free-will offerings as we please in addition to the tithe. The law is no longer a schoolmaster to compel us to tithe, but the duty remains and is made more sacred, being now

like all other Christian duties, a matter not of law but of love.

"If ye keep my commandments, ye shall abide in my love; even as I have kept my Father's commandments and abide in his love. (John xv. 10.) I and my Father are one. (John x. 30.) No man hath seen God at any time. The only begotten son, which is in the bosom of the Father, he hath declared him."—(John i. 18.)

The commandments of the Old Testament being therefore no less the commandments of Christ than those of the New, certainly we who are made free by the grace of God, and become his sons and daughters, should not bring him less worship, love or offerings than the children of the bond-woman.

"For it is written that Abraham had two sons; the one by a bond maid, the other by a free woman. But he who was of the bond woman was born after the flesh; but he of the free woman was by promise. Which things are an allegory, for these are the two covenants. (Gal. iv. 22, 24.) The Spirit itself beareth witness with our spirit that we are the children of God. And if children then

heirs; heirs of God and joint heirs with Christ; if so be that we suffer with him, that we may be also glorified together."—(Rom. viii. 16, 17.)

Under each of the three above rules it is submitted that the case of the tithe is made out, and that a clearer case is hard to find in the courts. If a civil case falls within any of these rules it is sustained. If, in a matter of money between one man and another, one of these rules would be sufficient, shall not all three suffice in a matter between us and our Maker? If the matter is doubtful in deciding our own case, shall we not solve the doubt in his favor?

When we see how insufficient the means of the church are for the work to be accomplished, and how the gospel cause has been crippled and retarded by the neglect of God's people to pay what the poor Jews regularly paid, all must admit that the prophet Malachi, as down the vista of the centuries he saw in vision the Messenger of the Covenant, foretold accurately one feature, at least, of the new dispensation. His words are:

"Behold I will send my messenger and he shall prepare the way before me; and the Lord whom ye seek shall suddenly come to his temple, even the messenger of the covenant whom ye delight in; behold, he shall come, saith the Lord of hosts. But who may abide the day of his coming? and who shall stand when he appeareth? for he is like a refiner's fire and like fuller's soap. . . . Return unto me and I will return unto you saith the Lord of hosts. But ye said, wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings."—(Mal. iii. 1, 2, 7, 8.)

The General Assembly (South), some years ago, sent to the presbyteries the question of the tithe, and at once the fear of ecclesiastical usurpation showed itself in the ensuing discussions. The presbyteries differed widely, and many of them seemed to think it a subject on which the church should make no deliverance, for fear it might in time grow again into the legal tithe of the middle ages. Upon the return of the matter to the General Assembly, on a motion to table or drop the matter, there was a tie vote, and the Moderator, then voting in the affirmative, the motion was

carried. But the next General Assembly adopted the following resolution offered by its Committee on Systematic Benevolence:

"That the principle of the tithe is recommended as suggestive and useful in all matters of Christian giving, and that proportionate giving is binding on the consciences of God's people."—(*Minutes General Assembly*, 1891, page 260.)

This resolution perhaps goes as far as the church should go, and correctly states the view entertained by the great mass of Presbyterians. To go further would be to make the payment of the tithe a matter of Church regulation, not an act of worship freely offered by the creature to the Creator. The tithe is only the measure he has given us that we may know our duty. Its payment is purely a voluntary matter with every Christian, and there is to be no constraint about it.

"But this, I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver."—(2 Corinthians ix. 6, 7.)

It is objected to the tithe that it is too much, that the needs of many are so great that they cannot spare the money.

A complete answer to this is, that God says otherwise. His people in the olden time spared it, and business is certainly as profitable now as then. All that tends to make life enjoyable has multiplied; the marts of commerce teem with activity, and the whole land smiles with peace and plenty. Many Christians forget that God commands us to worship him no less with our substance than our tongues, not realizing that the worship of God with our substance should be in the same spirit and with the same regularity and system as other divine worship. Regarding religious contributions as a mere gratuity, they conclude that they must be just before they are generous, and must, therefore, pay first their debts, or provide for themselves or their families before they give anything to the Lord. There cannot be a more unbiblical notion than this. Our Master and his worship are to come before ourselves and all claims we may create. His is the first claim on our talents, our persons or our time, and no less on our substance.

He does not claim all our time, but one-seventh; and he requires us to use our persons and our talents for his glory. If we do not devote them to preaching the gospel, but to making money in some pursuit to which we are adapted, his claim upon our increase for the portion that is his is still the first. This is so everywhere recognized in his word. If we may postpone him for the debts we create ourselves, or for the wants we indulge in, then we may by our own acts curtail his worship; and he who is commanded to be first in all our thoughts will be last in receiving his due. In the Bible we are told that he is our king, yet no king or government allows its subjects to pay their taxes or public dues after meeting all their other debts or the wants of their families. We also read there that the earth is his, and the fullness thereof, and that we are only his stewards, yet what landlord or master allows his tenants or stewards to postpone him to all others, or pay him out of what is left from the demands of want, self-indulgence or covetousness? If a man cannot make ends meet and pay the tithe, he should trim the ends, not curtail the tithe.

He has no more right to use the tithe to pay for house rent or provisions than to use for this purpose the money of another intrusted to his keeping. If the nine-tenths will not meet his wants, then his wants are simply in excess of his income, and should be reduced. In every such case it will be found that the ten-tenths do not suffice, but that the income is constantly exceeded, and that if he will try it, the person will get along just as well on the nine-tenths as he does on the ten. However small the income may be, however great may be the wants to be supplied, the tithe is the Lord's. If the income is small, the tithe will be proportionately small, but bury not the Lord's talent in a napkin, and make him no return. In our Saviour's parable the servant who received only one talent made no gain, while those who received more were faithful; and thus we are taught that God requires a return from us, however little may be given us, and that those who receive least are peculiarly subject to the temptation to fall short of duty. (Matt. xxv. 18.) If the income is larger, lay by the tenth, not grudgingly, but with gratitude to God for his good-

ness. Everything is income that we gain, whether as wages for our labor, or rent for our property, or a gift from a friend, or even from charity. A tenth of all is the Lord's. No beggar is too poor to tithe. And so of our debts; we have no right to take the Lord's tenth to meet our obligations, because our debt to him is the most sacred debt we owe, and just as pressing as any other. Our creditors usually have other means of support, but the church has no resources but the contributions of its people. Such is the Old Testament rule, and such was the Jewish practice for centuries. No believer then found his debts too great, or his family too expensive, or his income too small to pay the Lord a tithe of all.

Another and more satisfactory answer to this objection is that no one loses by laying aside the tenth, but, on the contrary, makes by it.

"Bring ye all the tithes into the storehouse, that there may be meat in mine house and prove me now herewith, saith the LORD of Hosts, if I will not open you the windows of heaven and pour you out a blessing that there

shall not be room enough to receive it. (Mal. iii. 10.) Honor the LORD with thy substance and with the first fruits of all thine increase. So shall thy barns be filled with plenty, and thy presses shall burst out with new wine."—(Prov. iii. 9, 10.)

Observe that these are not the words of the Levitical law, but of the prophets foretelling the new dispensation, and who spoke not for their time alone, but to God's people in all time. For there is not in the Bible a clearer prophetic vision of the Christian era than is contained in the first three chapters of Proverbs and this third chapter of Malachi.

These promises of God are as fully made to us as to the Jews when they were written, and if any such proposition can be established by human testimony, God fulfills these promises to those who keep his commandments. It is not meant that all who tithe prosper in business or get rich, for prosperity depends often on many contingencies; but that the observance of the tithe, like the observance of the Sabbath, is attended with God's special blessing, and that those who tithe not only lose nothing by it, but get along better on the nine-

tenths than they would on the whole. A gentleman in Chicago, who began tithing many years ago, and has taken considerable interest in the subject, says in a pamphlet published by him:

"During the last sixteen years circulars have been sent to at least three-fourths of all the evangelical ministers in the United States, in all of which were the following statement and question: 'My belief is, that God blesses in temporal, as well as in spiritual things, the man who honors him by setting apart a stated portion of his income to his service. I have never known an exception. Have you?' The same question has been asked of many of these ministers two, and even three times. Several little pamphlets similar to this, and on the same subject, have been carefully distributed by these ministers among more than 5,000,000 laymen, and in every one of these pamphlets the same statement was made, and the same question was asked. I now ask the same question of *you*. Do *you* know of any exceptions? If you do, will you not write the circumstances to the address on the last page of this pamphlet, or relate them to your minister and ask

him to write. Have many replied as to these facts? Yes; many hundreds, perhaps thousands, and with a remarkable unanimity of experience. Perhaps two dozen cases have been given where parties who practiced this rule had met with business reverses, but in several instances later information showed that they were recovering, and bid fair to be even better situated than before."

Several years since some gentlemen in the Second Presbyterian Church of Henderson, Ky., resolved to tithe, and after two years' trial they concluded they could not afford (pecuniarily) not to tithe. A member of a neighboring church some years after this began tithing, and thereafter became financially embarrassed. His debts were pressing, his business depressed. It looked as if he could not spare a cent, but he was convinced the tithe was right, and determined he would keep it up. Daily the tenth was laid aside. All the church demands were paid promptly out of it, and, like the widow's cruse of oil, it failed not. Soon the fund swelled so that it was transferred to the bank. The debts melted away like a morning fog, the tithe was not

missed, and the bread cast upon the waters returned a hundred fold. A number of such instances might be given. If you are incredulous of this, as Philip said to Nathanael, "Come [try it] and see." The trial can do you no harm. It will, at least, bring system into your finances. You will know what you make, and what you are spending, and this will bring about a close scrutiny of the expense account, which will save much more than the tenth laid by. The great reason why most people do not tithe is they do not think they can afford it, but no one who has tried it ever quit it for this reason. Try it and see if you do not find that your past contributions have fallen far short of the divine rule, and that your experience with the nine-tenths will be the same as thousands of others who testify to God's literally keeping his promises to bless those who thus serve him.

Another common objection is, "I don't see how I can tell what my tithe is." This objection, though honestly made, is really due to the same cause as the last—the unwillingness to part with so much. This is readily proved by a single illustration. Suppose the

promise of God was that the church should pay us an amount equal to the tenth of our income upon our informing it what our income was, would any of us be unable to get up the information?

The tithe is to be paid on just the basis supposed. Of everything we add to our resources, the tenth is the Lord's. Nothing is to be deducted from the net income. We are to live on the nine-tenths, and meet our obligations out of it. Of course, the capital is not to be tithed, nor is the gross income, only the net income after deducting the expenses incurred in earning it. In deciding what should be tithed a great many difficult questions will arise, but none that this criterion will not solve. Thus, house rent, or provisions for the family, are not to be deducted from the income before tithing, because these are our living, and we cannot prefer ourselves to the Lord; but rent for the store or office, or expenses in carrying on the store, or taxes on the business, are to be deducted, for the income from the business is what is left after paying these. In the same way expenses paid in running a farm must be paid out of the produce,

for only the balance is the income; and rent for the farm should be deducted if the farm is rented, but no deduction can be made for the rent if the party owns the property, for this is his capital.

The tithe is not all to be paid to the church, much less to the home church. The tithe is also for the poor; what is given to the poor is lent to the Lord. (Prov. xix. 17.) We are to disburse the tithe in the fear of the Lord and for the good of his kingdom. Whatever is given to any charity may be paid out of the tithe, but there is no charity in giving to them of one's own household. Nothing should be paid out of the tithe to a relation where the relationship is the reason of the gift.

In the early church deacons were elected to distribute the funds of the church among the poor, and care was taken that there were none among them that lacked. (Acts iii. 34; vi. 1-7.) We still preserve the office and name of deacons, but their duties are chiefly confined to taking up collections, which by great exhorting barely pay the pastor and the sexton, or not unfrequently leave both in part unpaid. If the people all still laid aside the tithe on

the first day of the week as God has prospered them, the poor would not suffer, the orphans would not want shelter or education, and the name of religion would not be scandalized by festivals, raffles, and many other such means of raising money now in vogue. The perpetual begging of money would cease, and the cause would not be hindered by the disobedience of the Master's command, "Go not from house to house." Who can tell how many souls are kept out of the kingdom by the continual begging that is done in the name of religion from house to house! Christ did not intend that his church should be a beggar.

One of the great benefits derived from systematic tithing is that it takes away all sordidness from religious benevolence. When a call is made upon us there is no feeling of unwillingness to part with the money, no plea to ourselves that the amount cannot be spared, and no doubt in our own minds whether the reluctance to give is founded in prudence or covetousness; the only question is, "Is it proper to spend the Lord's money for this?" or if the object is worthy, "How much can be spared to it without prejudice to others?" The tithe removes Christian benevolence from

the domain of hap-hazard and temporary impulse and puts it upon an intelligent systematic basis. Being stewards of God and left wholly to keep the account ourselves, we should not leave the matter to the impulse of the moment, or so manage our stewardship as to have no accurate idea how we stand. No other stewardship is managed in this way, and our divine Master forbids it in his stewards. The work of maintaining the gospel and carrying it to all the world rests primarily upon each individual Christian. So far as any Christian fails to do his duty, in so far is the work undone. He who brings to the Lord less than a tithe curtails to this extent the Lord's work; and he who diligently earns money in business and systematically sustains the work with the tenth of the increase as truly preaches the gospel as the foreign missionary.

A very good way to tithe is to lay by the tenth daily from every sum collected after deducting the expense of earning it. This can be done without trouble by professional men, or parties working for wages, or living on an income. Merchants will have more trouble, but their books will enable them to learn what the profit on their business is. The tithe

should be kept separate in a purse to itself, and an account kept of what is paid out of it. If this is practiced systematically for a short time, it will give such satisfaction of conscience that it will never be abandoned.

The writer has practiced the tithe for years and knows by experience the truth of these things. Conceiving that perhaps the argument from a mere legal standpoint, coming from a lawyer who is disinterested and in no wise biased professionally in favor of the tithe, may induce some who have never tithed to try it, he prints the above in the conviction that if Christians would try tithing systematically for a time it would soon be generally practiced.

"Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of Hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."

"Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again."